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UNITED STATES DISTRICT COURT

DISTRICT OF OREGON

PORTLAND DIVISION

UNITED STATES OF AMERICA,

Case No. CV-18-797

Plaintiff,

v.

COMPLAINT TO FORECLOSE FEDERAL
TAX LIENS ON REAL PROPERTY

JOY M. MOORE aka JOY M. LEWIS,
MULTNOMAH COUNTY, PORTLAND
GENERAL ELECTRIC COMPANY,
CASA DEL CEDRO CONDOMINIUM
HOMEOWNERS ASSOCIATION, STATE
OF OREGON DEPARTMENT
OF HUMAN SERVICES, and KATHRYN
LYNN LEWIS,

Defendants.

The United States of America (the “United States”) for its complaint alleges as follows:

CAUSE OF ACTION

1. This is a civil action brought by the United States to foreclose its federal tax liens against the real property described in paragraph 5, below.

JURISDICTION AND VENUE

2. This civil action is brought pursuant to 26 U.S.C. §§ 7401, 7402, and 7403 at the direction of the Attorney General of the United States, and with the authorization and at the request of the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury.
3. The Court has jurisdiction over this action pursuant to 26 U.S.C. §§ 7402 and 7403, and 28 U.S.C. §§ 1340 and 1345.
4. Venue properly lies in this judicial district because it is the judicial district in which the real property at issue in this action is located.

THE SUBJECT PROPERTY

5. The real property that is the subject of this action, commonly referred to as 110 N.E. Kane Drive, Gresham, Oregon 97030 (hereinafter “subject property”), is located in Multnomah County, State of Oregon, and is more particularly described as follows:

Unit 110, CASA DEL CEDRO CONDOMINIUM, in the City of Gresham, County of Multnomah and State of Oregon, according to the plat filed March 6, 1978 in Book 1208, page 90 Plat Records, together with an 8.3333% ownership in the common elements as set forth in the Declaration of Unit Ownership recorded March 6, 1978 in Book 1246, page 574, Deed Records.

DEFENDANTS

6. Defendant Joy M. Moore aka Joy M. Lewis owes the underlying federal taxes upon which the federal tax liens at issue in this action are based. Ms. Moore resides in Oregon which is within the jurisdiction of this Court.
7. Defendant Multnomah County is made a party to this action pursuant to 26 U.S.C. § 7403(b) because it may claim an interest in the subject property.
8. Defendant Portland General Electric Company (“PGE”) is made a party to this action pursuant to 26 U.S.C. § 7403(b) because it may claim an interest in the subject property.
9. Defendant Casa Del Cedro Condominium Homeowners Association (“Casa Del Cedro”) is made a party to this action pursuant to 26 U.S.C. § 7403(b) because it may claim an interest in the subject property.
10. Defendant State of Oregon Department of Human Resources is made a party to this action pursuant to 26 U.S.C. § 7403(b) because it may claim an interest in the subject property.
11. Defendant Kathryn Lynn Lewis resides in Oregon is made a party to this action pursuant to 26 U.S.C. § 7403(b) because she may claim an interest in the subject property.

CLAIM FOR RELIEF
FORECLOSE FEDERAL TAX LIENS
AGAINST THE SUBJECT PROPERTY

12. The United States realleges the allegations made in paragraphs one (1) through eleven (11) above, as fully set forth herein.

13. On September 17, 1978, the subject property was purchased and title was placed in the names of Joy M. Lewis and Timothy E. Lewis. However, only Joy M. Lewis provided the funds used to purchase the subject property. Timothy E. Lewis provided no consideration for being named as the co-owner of the subject property.
14. Title to the subject property was obtained via a Warranty Deed from Bill Warrington. Joy M. Lewis and Timothy E. Lewis held the subject property not as tenants in common but with right of survivorship. Said deed was recorded in the Multnomah County Recorder's Office on or about October 4, 1978.
15. On December 12, 1980, Joy M. Lewis provided a mortgage to PGE to secure a payment in the amount of \$1,841.50. On or about May 5, 1981, this conveyance was recorded in the Multnomah County Recorder's Office.
16. On June 18, 1997, the IRS filed a Notice of Federal Tax Lien in the Multnomah County Recorder's Office naming Carleton & Joy Moore as the taxpayers for individual federal income tax liabilities (Form 1040) for the tax periods ending December 31, 1991, December 31, 1992, December 31, 1993, December 31, 1994, and December 31, 1995. On June 19, 2006, the IRS timely refiled this Notice of Federal Tax Lien regarding the same liabilities with the Multnomah County Recorder's Office. On July 25, 2016, the IRS timely refiled this Notice of Federal Tax Lien regarding the same liabilities, except the period ending December 31, 1991, with the Multnomah County Recorder's Office.
17. On April 3, 1998, the IRS filed a Notice of Federal Tax Lien in the Multnomah County Recorder's Office naming Timothy E. Lewis as the nominee of taxpayers

Carleton & Joy M. Moore aka Joy M. Lewis for individual federal income tax liabilities (Form 1040) for the tax periods ending December 31, 1991, December 31, 1992, December 31, 1993, December 31, 1994, and December 31, 1995..

This Notice is specifically limited to the IRS's lien interest in the subject property and for no other property. On June 19, 2006, the IRS timely refiled this Notice of Federal Tax Lien regarding the same liabilities and nominee theory, except the period ending December 31, 1991, with the Multnomah County Recorder's Office. On July 25, 2016, the IRS timely refiled the same Notice of Federal Tax Lien that it had filed on June 19, 2006, with the Multnomah County Recorder's Office.

18. On July 25, 2005, Timothy E. Lewis filed a Disclaimer of Interest with the Multnomah County Recorder's Office stating that he "disclaim[ed] any right, title, claim, or interest in the [subject property]."
19. On the dates and in the amounts set forth below, a delegate of the Secretary of Treasury made assessments for unpaid joint federal income taxes (IRS Form 1040) against Joy M. Moore and Carleton Moore for the tax period ending December 31, 1992, as follows:

<u>TYPE OF TAX</u>	<u>ASSESSMENT DATE</u>	<u>AMOUNT ASSESSED</u>	<u>UNPAID BALANCE OF ASSESSMENTS¹</u>
Form 1040	05/07/97	\$196,014.00 t	
	05/07/97	\$ 8,537.50 etp	

¹ Including accrued but unassessed interest through May 1, 2018.

05/07/97	\$147,010.50 lfp
05/07/97	\$ 137,308.82 i
05/26/03	\$ 40.00 fcc

\$1,522,750.89

t = tax
 etp = estimated tax penalty (26 U.S.C. § 6654)
 lfp = failure to pay penalty (26 U.S.C. § 6651)
 i = interest (26 U.S.C. § 6601)
 fcc = fees and collection costs

20. On the dates and in the amounts set forth below, a delegate of the Secretary of Treasury made assessments for unpaid joint federal income taxes (IRS Form 1040) against Joy M. Moore and Carleton Moore for the tax period ending December 31, 1993, as follows:

<u>TYPE OF TAX</u>	<u>ASSESSMENT DATE</u>	<u>AMOUNT ASSESSED</u>	<u>UNPAID BALANCE OF ASSESSMENTS²</u>
Form 1040	05/07/97	\$ 40,267.00 t	
	05/07/97	\$ 1,687.15 etp	
	05/07/97	\$ 30,200.25 lfp	
	05/07/97	\$ 21,723.71 i	
			<hr/> \$ 311,042.29

t = tax
 etp = estimated tax penalty (26 U.S.C. § 6654)
 lfp = failure to pay penalty (26 U.S.C. § 6651)
 i = interest (26 U.S.C. § 6601)

21. On the dates and in the amounts set forth below, a delegate of the Secretary of Treasury made assessments for unpaid joint federal income taxes (IRS Form

² Including accrued but unassessed interest through May 1, 2018.

1040) against Joy M. Moore and Carleton Moore for the tax period ending December 31, 1994, as follows:

<u>TYPE OF TAX</u>	<u>ASSESSMENT DATE</u>	<u>AMOUNT ASSESSED</u>	<u>UNPAID BALANCE OF ASSESSMENTS³</u>
Form 1040	05/09/97	\$ 53,843.00 t	
	05/09/97	\$ 2,794.05 etp	
	05/09/97	\$ 40,382.25 lfp	
	05/09/97	\$ 19,203.96 i	
			<u>\$ 379,156.62</u>

t = tax

etp = estimated tax penalty (26 U.S.C. § 6654)

lfp = failure to pay penalty (26 U.S.C. § 6651)

i = interest (26 U.S.C. § 6601)

22. On the dates and in the amounts set forth below, a delegate of the Secretary of Treasury made assessments for unpaid joint federal income taxes (IRS Form 1040) against Joy M. Moore and Carleton Moore for the tax period ending December 31, 1995, as follows:

<u>TYPE OF TAX</u>	<u>ASSESSMENT DATE</u>	<u>AMOUNT ASSESSED</u>	<u>UNPAID BALANCE OF ASSESSMENTS⁴</u>
Form 1040	05/09/97	\$ 22,908.00 t	
	05/09/97	\$ 1,242.14 etp	
	05/09/97	\$ 17,181.00 lfp	
	05/09/97	\$ 3,935.97 i	
			<u>\$ 123,292.80</u>

t = tax

etp = estimated tax penalty (26 U.S.C. § 6654)

³ Including accrued but unassessed interest through May 1, 2018.

⁴ Including accrued but unassessed interest through May 1, 2018.

lfp = failure to pay penalty (26 U.S.C. § 6651)
 i = interest (26 U.S.C. § 6601)

23. Timely notice of, and demand for payment of, the assessments set forth in paragraphs nineteen (19) through twenty-two (22), above, has been made upon Joy M. Moore and Carleton Moore as required by Section 6303 of the Internal Revenue Code.
24. Despite notice and demand for payment of the assessments set forth in paragraphs nineteen (19) through twenty-two (22), above, Joy M. Moore and Carleton Moore have neglected, refused, or failed to pay the assessments and there remains due and owing to the United States on those assessments the total sum of \$2,336,242.60, plus statutory interest and other additions running from May 1, 2018, as provided by law.
25. On June 24, 2004, the United States commenced an action in this Court to reduce the federal income tax assessments the IRS made against Joy M. Moore aka Joy M. Lewis and Carleton Moore to judgment for the tax periods ending December 31, 1991, December 31, 1992, December 31, 1993, December 31, 1994, and December 31, 1995, and described in paragraphs 19-22, above. The case was assigned Civil No. 04-cv-861- ST. In that action, on March 29, 2005, this Court entered a judgment in favor of the United States and against the Estate of Carlton M. Moore and Joy M. Moore aka Joy M. Lewis, jointly and severally, in the amount of \$1,693,224 plus interest accruing from February 17, 2005 until paid in full.
26. At or around the time this Court entered the judgment described in paragraph twenty-five (25), above, the United States, Joy M. Moore aka Joy M. Lewis, and

Timothy E. Lewis stipulated and agreed that the United States would not foreclose its federal tax liens that attached to the subject property, nor attempt to collect upon the judgement lien that also attached to the subject property resulting from that action, until the earlier of the death of Joy M. Moore aka Joy M. Lewis or the time that she ceases to use the subject property as her personal residence.

27. Joy M. Moore aka Joy M. Lewis no longer uses the subject property as her personal residence.
28. The federal tax liens described in paragraphs sixteen (16) and seventeen (17), above, continue to attach to the subject property.
29. Due to Timothy E. Lewis's filing of a disclaimer of interest in the subject property as described in paragraph eighteen (18), above, Joy M. Moore aka Joy M. Lewis holds title to the subject property by herself.
30. The current outstanding balance due on the federal income tax liabilities of Joy M. Moore aka Joy M. Lewis and the Estate of Carleton Moore for the periods ending December 31, 1992, December 31, 1993, December 31, 1994, and December 31, 1995, which were reduced to a judgment as described in paragraph twenty-five (25), above, as of May 1, 2018, totaled \$2,336,242.60.
31. Under 26 U.S.C. § 7403(c), the United States is entitled to a decree of sale of the subject property to enforce its federal tax liens.

PRAYER FOR JUDGMENT

WHEREFORE, the United States prays as follows:

- A. That this Court order that the federal tax liens of the United States be foreclosed upon the subject property; that the subject property be ordered sold by a court-

appointed IRS PALS Representative at a judicial sale; that the proceeds thereof be first applied to the costs of such sale and that the balance of such proceeds of sale be distributed to the United States and the defendants in their relative priorities; and

- B. That the United States be awarded its costs and such other relief as is just and proper.

DATED this 8th day of May, 2018.

Respectfully Submitted,

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General

/s/ Jeremy N. Hendon
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Of Counsel
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United States Attorney

Attorneys for the United States of America

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

I. (a) PLAINTIFFS

(b) County of Residence of First Listed Plaintiff _____
(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)

DEFENDANTS

County of Residence of First Listed Defendant _____
(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

- ☐ 1 U.S. Government Plaintiff
- ☐ 2 U.S. Government Defendant
- ☐ 3 Federal Question
(U.S. Government Not a Party)
- ☐ 4 Diversity
(Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- | | PTF | DEF | | PTF | DEF |
|---|----------------------------|----------------------------|--|----------------------------|----------------------------|
| Citizen of This State | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated <i>or</i> Principal Place of Business In This State | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated <i>and</i> Principal Place of Business In Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

IV. NATURE OF SUIT (Place an "X" in One Box Only)

Click here for: [Nature of Suit Code Descriptions.](#)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice	PERSONAL INJURY <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability PERSONAL PROPERTY <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 835 Patent - Abbreviated New Drug Application <input type="checkbox"/> 840 Trademark SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g))	<input type="checkbox"/> 375 False Claims Act <input type="checkbox"/> 376 Qui Tam (31 USC 3729(a)) <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act
REAL PROPERTY <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	CIVIL RIGHTS <input type="checkbox"/> 440 Other Civil Rights <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 448 Education	PRISONER PETITIONS Habeas Corpus: <input type="checkbox"/> 463 Alien Detainee <input type="checkbox"/> 510 Motions to Vacate Sentence <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty Other: <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition <input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement	LABOR <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act IMMIGRATION <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions	FEDERAL TAX SUITS <input type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609

V. ORIGIN (Place an "X" in One Box Only)

- ☐ 1 Original Proceeding ☐ 2 Removed from State Court ☐ 3 Remanded from Appellate Court ☐ 4 Reinstated or Reopened ☐ 5 Transferred from Another District (specify) ☐ 6 Multidistrict Litigation - Transfer ☐ 8 Multidistrict Litigation - Direct File

VI. CAUSE OF ACTION

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):

Brief description of cause:

VII. REQUESTED IN COMPLAINT:

☐ CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.

DEMAND \$

CHECK YES only if demanded in complaint:

JURY DEMAND: ☐ Yes ☐ No

VIII. RELATED CASE(S) IF ANY

(See instructions):

JUDGE

DOCKET NUMBER

DATE

SIGNATURE OF ATTORNEY OF RECORD

FOR OFFICE USE ONLY

RECEIPT #

AMOUNT

APPLYING IFP

JUDGE

MAG. JUDGE

INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS 44

Authority For Civil Cover Sheet

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

- I.(a) Plaintiffs-Defendants.** Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.
- (b) County of Residence.** For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)
- (c) Attorneys.** Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".
- II. Jurisdiction.** The basis of jurisdiction is set forth under Rule 8(a), F.R.Cv.P., which requires that jurisdictions be shown in pleadings. Place an "X" in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.
 United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here.
 United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.
 Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.
 Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; **NOTE: federal question actions take precedence over diversity cases.**)
- III. Residence (citizenship) of Principal Parties.** This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.
- IV. Nature of Suit.** Place an "X" in the appropriate box. If there are multiple nature of suit codes associated with the case, pick the nature of suit code that is most applicable. Click here for: [Nature of Suit Code Descriptions](#).
- V. Origin.** Place an "X" in one of the seven boxes.
 Original Proceedings. (1) Cases which originate in the United States district courts.
 Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441. When the petition for removal is granted, check this box.
 Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.
 Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date.
 Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.
 Multidistrict Litigation – Transfer. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407.
 Multidistrict Litigation – Direct File. (8) Check this box when a multidistrict case is filed in the same district as the Master MDL docket.
PLEASE NOTE THAT THERE IS NOT AN ORIGIN CODE 7. Origin Code 7 was used for historical records and is no longer relevant due to changes in statute.
- VI. Cause of Action.** Report the civil statute directly related to the cause of action and give a brief description of the cause. **Do not cite jurisdictional statutes unless diversity.** Example: U.S. Civil Statute: 47 USC 553 Brief Description: Unauthorized reception of cable service
- VII. Requested in Complaint.** Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P.
 Demand. In this space enter the actual dollar amount being demanded or indicate other demand, such as a preliminary injunction.
 Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.
- VIII. Related Cases.** This section of the JS 44 is used to reference related pending cases, if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.

Date and Attorney Signature. Date and sign the civil cover sheet.

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* _____
 was received by me on *(date)* _____ .

☐ I personally served the summons on the individual at *(place)* _____
 _____ on *(date)* _____ ; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* _____
 _____ , a person of suitable age and discretion who resides there,
 on *(date)* _____ , and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____ , who is
 designated by law to accept service of process on behalf of *(name of organization)* _____
 _____ on *(date)* _____ ; or

☐ I returned the summons unexecuted because _____ ; or

☐ Other *(specify)*: _____ .

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ _____ .

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* _____
 was received by me on *(date)* _____ .

☐ I personally served the summons on the individual at *(place)* _____
 _____ on *(date)* _____ ; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* _____
 _____ , a person of suitable age and discretion who resides there,
 on *(date)* _____ , and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____ , who is
 designated by law to accept service of process on behalf of *(name of organization)* _____
 _____ on *(date)* _____ ; or

☐ I returned the summons unexecuted because _____ ; or

☐ Other *(specify)*: _____ .

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ _____ .

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

AO 440 (Rev. 06/12) Summons in a Civil Action

UNITED STATES DISTRICT COURT

for the

_____ District of _____

Plaintiff(s)

v.

Civil Action No. _____

Defendant(s)

SUMMONS IN A CIVIL ACTION

To: *(Defendant's name and address)*

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* _____
 was received by me on *(date)* _____ .

☐ I personally served the summons on the individual at *(place)* _____
 _____ on *(date)* _____ ; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* _____
 _____ , a person of suitable age and discretion who resides there,
 on *(date)* _____ , and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____ , who is
 designated by law to accept service of process on behalf of *(name of organization)* _____
 _____ on *(date)* _____ ; or

☐ I returned the summons unexecuted because _____ ; or

☐ Other *(specify)*: _____ .

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ _____ .

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* _____
 was received by me on *(date)* _____ .

☐ I personally served the summons on the individual at *(place)* _____
 _____ on *(date)* _____ ; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* _____
 _____ , a person of suitable age and discretion who resides there,
 on *(date)* _____ , and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____ , who is
 designated by law to accept service of process on behalf of *(name of organization)* _____
 _____ on *(date)* _____ ; or

☐ I returned the summons unexecuted because _____ ; or

☐ Other *(specify)*: _____ .

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ _____ .

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

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